

*THE*

# WORKING TARIFF

(Amended upto 10<sup>th</sup> July, 2024)

Services specified in the  
Second Schedule to the Sindh Sales Tax on Services Act, 2011, read with:

<b>1.</b>	<b>Services exempted from Sindh Sales Tax vide Notification No. SRB-3-4/7/2013 dated 18<sup>th</sup> June, 2013, as amended from time to time upto 10<sup>th</sup> July, 2024</b>
<b>2.</b>	<b>Services levied to Sindh Sales Tax at Reduced Rates/Concessionary Rates vide Notification No. SRB-3-4/8/2013 dated 1<sup>st</sup> July, 2013, as amended from time to time upto 10<sup>th</sup> July, 2024</b>

- N.B.*
1. For other specific notifications of exemption under section 10 of the Act and for other reduced rate or higher rate notifications under section 8 of the Act, please see the relevant specific notifications on SRB website <[www.srb.gos.pk](http://www.srb.gos.pk)>
  2. This Working Tariff is for ease of reference only. **Errors and Omissions are expected in this Working Tariff.** This Working Tariff does not create any legal obligation or legal right. The entries made in the Second Schedule to the Act and the notifications issued thereunder should be referred to for legal purposes.
  3. Corrections, if any, and also suggestions for improvement of this Working Tariff may please be sent at <komal.shamim@srb.gos.pk>

**SINDH REVENUE BOARD  
GOVERNMENT OF SINDH**

## WORKING TARIFF

(Amended up to 10<sup>th</sup> July, 2024)

**Taxable Services as per Second Schedule to the Sindh Sales Tax on Services Act, 2011 (the Act-2011), read with notified concessionary/reduced rates of tax and exemptions of the Sindh sales tax.**

### Part A

Tariff Heading	Description	Statutory Rate of Tax as per Second Schedule to the Act-2011	Effective/existing rate(s) of tax/exemption of tax subject to terms and conditions described in column (5)	Terms and conditions for the eligibility to rate(s) of tax or exemption of tax mentioned in column (4)	SRB Notification No. and the date for the purposes of columns (4) and (5)
(1)	(2)	(3)	(4)	(5)	(6)
<b>98.12</b>	<b>Telecommunication Services</b>	19.5%	19.5%	-	-
9812.1000	Telephone services	19.5%	19.5%	-	-
9812.1100	Fixed line voice telephone service	19.5%	19.5%	-	-
9812.1200	Wireless telephone	19.5%	19.5%	-	-
9812.1210	Cellular telephone	19.5%	19.5%	-	-
9812.1220	Wireless Local Loop telephone	19.5%	19.5%	-	-
9812.1300	Video telephone	19.5%	19.5%	-	-
9812.1400	Payphone cards	19.5%	19.5%	-	-
9812.1500	Prepaid calling cards	19.5%	19.5%	-	-
9812.1600	Voice mail service	19.5%	19.5%	-	-
9812.1700	Messaging service	19.5%	19.5%	-	-
9812.1710	Short Message service (SMS)	19.5%	19.5%	-	-
9812.1720	Multimedia message service (MMS)	19.5%	19.5%	-	-
9812.1910	Shifting of telephone connection	19.5%	19.5%	-	-
9812.1920	Installation of telephone extension	19.5%	19.5%	-	-
9812.1930	Provision of telephone extension	19.5%	19.5%	-	-
9812.1940	Changing of telephone connection	19.5%	19.5%	-	-
9812.1950	Conversion of NWD connection to non NWD or vice versa	19.5%	19.5%	-	-
9812.1960	Cost of telephone set	19.5%	19.5%	-	-
9812.1970	Restoration of telephone	19.5%	19.5%	-	-
9812.1990	Others	19.5%	19.5%	-	-
9812.2000	Bandwidth services	19.5%	19.5%	-	-
9812.2100	Copper line based	19.5%	19.5%	-	-
9812.2200	Fibre-optic based	19.5%	19.5%	-	-
9812.2300	Co-axial cable based	19.5%	19.5%	-	-
9812.2400	Microwave based	19.5%	19.5%	-	-
9812.2500	Satellite based	19.5%	19.5%	-	-
9812.2900	Others	19.5%	19.5%	-	-
9812.3000	Telegraph	19.5%	19.5%	-	-
9812.4000	Telex	19.5%	19.5%	-	-
9812.5000	Telefax	19.5%	19.5%	-	-
9812.5010	Store and forward fax services	19.5%	19.5%	-	-
9812.5090	Others	19.5%	19.5%	-	-
9812.6000	Internet services	19.5%	19.5%	-	-
9812.6100	Internet services including email services	19.5%	19.5%	-	-
9812.6110	Dial-up internet services	19.5%	19.5%	-	-
9812.6120	Broadband services for DSL Connection	19.5%	19.5%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
9812.6121	Copper line based	19.5%	19.5%	-	-
9812.6122	Fibre-optic based	19.5%	19.5%	-	-
9812.6123	Co-axial cable based	19.5%	19.5%	-	-
9812.6124	Wireless based	19.5%	19.5%	-	-
9812.6125	Satellite based	19.5%	19.5%	-	-
9812.6129	Others	19.5%	19.5%	-	-
9812.6130	Internet/email/Data/SMS/MMS services on WLL networks	19.5%	19.5%	-	-
9812.6140	Internet/email/Data/SMS/MMS services on cellular mobile networks	19.5%	19.5%	-	-
9812.6190	Others	19.5%	19.5%	-	-
9812.6200	Data Communication Network services (DCNS)	19.5%	19.5%	-	-
9812.6210	Copper Line based	19.5%	19.5%	-	-
9812.6220	Co-axial cable based	19.5%	19.5%	-	-
9812.6230	Fibre-optic based	19.5%	19.5%	-	-
9812.6240	Wireless/Radio based	19.5%	19.5%	-	-
9812.6250	Satellite based	19.5%	19.5%	-	-
9812.6290	Others	19.5%	19.5%	-	-
9812.6300	Value added data services	19.5%	19.5%	-	-
9812.6310	Virtual private Network services (VPN)	19.5%	19.5%	-	-
9812.6320	Digital Signature service	19.5%	19.5%	-	-
9812.6390	Others	19.5%	19.5%	-	-
9812.7000	Others specified telecommunication services	19.5%	19.5%	-	-
9812.7100	Audio Text Services	19.5%	19.5%	-	-
9812.7200	Teletext services	19.5%	19.5%	-	-
9812.7300	Trunk radio services	19.5%	19.5%	-	-
9812.7400	Paging services including voice paging services and radio paging services	19.5%	19.5%	-	-
9812.7900	Others	19.5%	19.5%	-	-
9812.8000	Tracking and alarm service	19.5%	19.5%	-	-
9812.8100	Vehicle tracking and other tracking services	19.5%	19.5%	-	-
9812.8200	Burglar and security alarm services	19.5%	19.5%	-	-
9812.8900	Others	19.5%	19.5%	-	-
9812.9000	Telecommunication services not elsewhere specified	19.5%	19.5%	-	-

**Part B**

Tariff Heading	Description	Statutory rate of tax as per Second Schedule to the Act, 2011	Effective/existing rate(s) of tax/exemption of tax subject to terms and conditions described in column (5)	Terms and conditions for the eligibility to rate(s) of tax or exemption of tax mentioned in column (4)	SRB Notification No. and date for the purposes of columns (4) and (5)
(1)	(2)	(3)	(4)	(5)	(6)
98.01	Services provided or rendered by hotels, motels, guest houses, farmhouses, restaurants, marriage halls & lawns, clubs and caterers.				
9801.1000	Services provided or rendered by hotels, motels, guest houses and farmhouses	15%	15%	-	-
9801.2000	Services provided or rendered by Restaurants	15%	15%	-	-
			8%	(i) Restaurant services provided or rendered by restaurants including the restaurants located in hotels, motels, guest houses and farmhouses, where payment against tax invoices for restaurant services is received through debit or credit cards, mobile wallets or QR scanning; and  (ii) Input tax credit/adjustment shall not be admissible.	SRB-3-4/8/2013 dt.1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/24/2024 dt. 29 <sup>th</sup> June, 2024.
			Exempt	Services provided or rendered by restaurants whose turnover does not exceed 2.5 million rupees in a financial year:  Provided that the exemption shall not apply in case of restaurants:-  (i) which are air-conditioned on any day in a financial year and which are located within the building or premises of air-conditioned shopping malls or shopping plazas;  (ii) located within the building, premises or precincts of any hotel, motel, guest house, farmhouse or club whose services are liable to sales tax;  (iii) providing or rendering services in the building, premises, precincts, hall or lawn of any hotel, motel, guest house, farmhouse, marriage hall or lawn or club whose services are liable to sales tax;  (iv) which are franchisers or franchisees;  (v) having branches or more than one outlet in Sindh; and  (vi) whose total utility bills (gas, electricity and telephone) exceed Rs. 40,000/- in any month during a financial year.	Notification No. SRB-3-4/7/2013 dated 18 <sup>th</sup> June, 2013 as amended by notification Nos. SRB-3-4/10/2016 dt. 28 <sup>th</sup> June, 2016, No. SRB-3-4/21/2022 dt. 28 <sup>th</sup> June, 2022 and No. SRB-3-4/23/2024 dt. 29 <sup>th</sup> June, 2024.

(1)	(2)	(3)	(4)	(5)	(6)
9801.3000	Services provided or rendered by marriage halls and lawns	15%	15%	-	-
			Exempt	<p>Marriage halls and lawns which are located on plots measuring 800 square yards or less:</p> <p>Provided that the exemption shall not apply in case of marriage halls and lawns:-</p> <ul style="list-style-type: none"> <li>(i) which are air-conditioned on any day in a financial year;</li> <li>(ii) located within the building, premises or precincts of a hotel, motel, guest house, farmhouse, restaurant or club whose services are liable to tax;</li> <li>(iii) as are owned, managed or operated by caterers whose services are liable to tax;</li> <li>(iv) which are franchisers or franchisees; and</li> <li>(v) having branches or more than one hall or lawn in Sindh.</li> </ul>	<p>Notification No. SRB-3-4/7/2013, dt. 18<sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/23/2024 dt. 29<sup>th</sup> June, 2024.</p>
9801.4000	Services provided or rendered by Clubs	15%	15%	-	-
			Exempt	<ul style="list-style-type: none"> <li>(i) services provided by Clubs whose initiation fee for members does not exceed thirty thousand rupees and whose monthly fee/subscription for the members also does not exceed one hundred rupees; and</li> <li>(ii) charges received by Clubs from its members as refundable security deposits and voluntary contributions for the welfare (e.g. eid gifts) for the Club staff or for payment to the registered non-profit organizations, as defined and for the purposes mentioned in under section 2(36) of Income Tax Ordinance, 2001.</li> </ul>	<p>Notification No. SRB-3-4/7/2013 dt. 18<sup>th</sup> June, 2013</p>
9801.5000	Services provided or rendered by caterers, suppliers of food and drinks	15%	15%	-	-
			Exempt	<p>Services provided or rendered by caterers whose turnover does not exceed 2.5 million rupees in a financial year:</p> <p>Provided that the exemption shall not apply in case of caterers:-</p> <ul style="list-style-type: none"> <li>(i) located within the building, premises or precincts of any hotel, motel, guest house, farmhouse or club whose services are liable to sales tax;</li> <li>(ii) providing or rendering services in the building, premises, precincts, hall or lawn of any hotel, motel, guest house, farmhouse, marriage hall or lawn or club whose services are liable to sales tax;</li> <li>(iii) which are franchisers or franchisees;</li> <li>(iv) having branches or more than one outlet in Sindh; and</li> <li>(v) whose total utility bills (gas, electricity and telephone) exceed Rs. 40,000/- in any month during a financial year.</li> </ul>	<p>Notification No. SRB-3-4/7/2013 dated 18<sup>th</sup> June, 2013 as amended by notifications No. SRB-3-4/10/2016 dt. 28<sup>th</sup> June, 2016 and No. SRB-3-4/23/2024 dt. 29<sup>th</sup> June, 2024.</p>
9801.6000	Ancillary services provided or rendered by hotels, motels, guest houses, farmhouses, restaurants, marriage halls and lawns, clubs and caterers	15%	15%	-	-
			Exempt	<p>Ancillary services provided or rendered by Clubs whose initiation fee for members does not exceed thirty thousand rupees and whose monthly fee/subscription for the members also does not exceed one hundred rupees.</p>	<p>Notification No. SRB-3-4/7/2013 dt. 18<sup>th</sup> June, 2013</p>

(1)	(2)	(3)	(4)	(5)	(6)
98.02	Advertisement		15%	-	-
			Exempt	(i) Advertisements financed out of funds provided by a Government under grant in-aid agreements. (ii) Advertisements conveying public service message in relation to polio eradication programme by UNICEF.	Notification No. SRB-3-4/7/2013 dated 18 <sup>th</sup> June, 2013 as amended by notifications No. SRB-3-4/2/2015 dt. 1 <sup>st</sup> July, 2015 and No. SRB-3-4/2/2018 dt. 2 <sup>nd</sup> February, 2018.
9802.1000	Advertisement on T.V	15%	15%	-	-
9802.2000	Advertisement on radio	15%	15%	-	-
9802.3000	Advertisement on closed circuit T.V.	15%	15%	-	-
9802.4000	Advertisement in newspapers and periodicals	15%	Exempt	Advertisement in newspapers and periodicals published in Sindh.	Notification No. SRB-3-4/7/2013, dt. 18 <sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/29/2019 dt. 3 <sup>rd</sup> August, 2019.
9802.5000	Advertisement on cable T.V. Network	15%	15%	-	-
9802.6000	Advertisement on poles	15%	15%	-	-
9802.7000	Advertisement on billboards	15%	15%	-	-
9802.9000	Other advertisement including those on web or internet	15%	15%	-	-
			Exempt	Advertisement on the website of such of the newspapers and periodicals as are published in Sindh.	Notification No. SRB-3-4/7/2013, dt. 18 <sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/29/2019 dt. 3 <sup>rd</sup> August, 2019.
9803.0000	Chartered flight services within Sindh or originating from any air field in Sindh	15%	15%	-	-
<b>98.05</b>	<b>Services provided or rendered by persons authorized to transact business on behalf of others</b>				
9805.1000	Shipping agents	15%	15%	-	-
9805.2000	Stevedores	15%	15%	-	-
9805.2100	Ship management service	15%	15%	-	-
9805.3000	Freight forwarding agents	15%	15%	-	-
			500 rupees per bill of lading or house bill of lading	(i) Services provided by Freight Forwarding agents in respect of issuance of bills of lading or house bills of lading; and (ii) Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dt. 1 <sup>st</sup> July, 2013
9805.4000	Customs Agents	15%	15%	-	-
9805.5000	Travel agents	15%	5%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dated 1 <sup>st</sup> July, 2013 as amended by notifications No. SRB-3-4/3/2015 dt. 1 <sup>st</sup> July, 2015, No. SRB-3-4/11/2017 dt. 5 <sup>th</sup> June, 2017 and No. SRB-3-4/11/2019 dt. 27 <sup>th</sup> June, 2019.

(1)	(2)	(3)	(4)	(5)	(6)
9805.5100	Tour Operators	15%	5%	Input tax credit/adjustment shall not be admissible.	Notification No.SRB-3-4/8/2013 dt. 1st July, 2013 as amended by notifications No. SRB-3-4/10/2014 dt. 1st July, 2014, No. SRB-3-4/11/2017 dt. 5th June, 2017 and No. SRB-3-4/11/2019 dt. 27th June, 2019.
			Exempt	Services provided or rendered by tour operators in relation to Hajj and Umrah tour packages.	Notification No.SRB-3-4/7/2013 dt. 18th June, 2013 as amended by notification No. SRB-3-4/11/2014 dt. 1st July, 2014.
9805.6000	Recruiting agents	15%	15%	-	-
			5%	Standalone Recruiting Agents involved in recruitment of individuals and group of individuals for overseas employment in countries outside Pakistan (reduced rate is effective upto June, 2026)	Notification No. SRB-3-4/19/2021 dt. 30th June, 2021 as amended by notifications No. SRB-3-4/18/2022 dt. 28th June, 2022 and No. SRB-3-4/25/2024, dated 29th June, 2024
9805.7000	Advertising agents	15%	15%	-	-
9805.8000	Ship chandlers	15%	15%	-	-
9805.9000	Share transfer agents	15%	15%	-	-
9805.9100	Sponsorship services	15%	15%	-	-
9805.9200	Business support services	15%	15%	-	-
<b>98.06</b>	<b>Services provided or rendered in the matter of sale, purchase or hire</b>				
9806.1000	Purchase or sale or hire of immoveable property	15%	10%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dt. 1st July, 2013 as amended by notification No. SRB-3-4/10/2014 dt. 1st July, 2014
9806.2000	Property dealers	15%	10%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dt. 1st July, 2013 as amended by notification No. SRB-3-4/10/2014 dt. 1st July, 2014
9806.3000	Renting of immovable property services	15%	3%	Input tax credit/ adjustment shall not be admissible	Notification No. SRB-3-4/8/2013, dt. 1st July, 2013 as amended by Notifications No. SRB-3-4/3/2015 dt. 1st July, 2015, No. SRB-3-4/9/2016 dt. 28th June, 2016 and No. SRB-3-4/11/2017 dt 1st July, 2017
			Exempt	Renting of immovable property services provided or rendered to an individual person whose income does not exceed the maximum amount that is not chargeable to tax under the Income Tax Ordinance 2001(XLIX of 2001)	Notification No. SRB-3-4/7/2013, dated 18th June, 2013 as amended by notification No. SRB-3-4/2/2015 dt. 1st July, 2015.

(1)	(2)	(3)	(4)	(5)	(6)
9806.4000	Car or automobile dealers	15%	10%	Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dt. 1 <sup>st</sup> July, 2013 as amended by notifications No. SRB-3-4/10/2014 dt. 1 <sup>st</sup> July, 2014 and SRB-3-4/3/2015 dt. 1 <sup>st</sup> July, 2015.
9806.6000	Renting of Machinery equipment, appliances and other tangible goods	15%	15%	-	-
<b>9807.0000</b>	<b>Services provided or rendered by property developers or promoters for:</b>  a) development of purchased or leased land for conversion into residential or commercial plots.  b) construction of residential or commercial units	15%	(a) 100 rupees per square yard of land; and  (b) 50 rupees per square foot of constructed covered area.	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dt. 1 <sup>st</sup> July, 2013
<b>9808.0000</b>	<b>Courier services</b>	15%	15%	-	-
<b>9809.0000</b>	<b>Service provided or rendered by persons engaged in contractual execution of work or furnishing supplies</b>	15%	15%	-	-
			Exempt	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies:-  (i) whose annual turnover does not exceed 4 million rupees in a financial year; and  (ii) in relation to the text books, published for free distribution amongst students free of cost, against the order of Sindh Text Book Board subject to the conditions that the Sindh Textbook Board:-  (a) assigns the work to a person duly registered under the Sindh Sales Tax on Services Act, 2011; and  (b) furnishes, to the Sindh Revenue Board, statement on quarterly basis, showing name of person/contractor, SNTN, value of such contract, alongwith certificate about the free of cost distribution of such textbooks amongst the students.	Notification No. SRB-3-4/7/2013, dt. 18 <sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/10/2016 dt. 28 <sup>th</sup> June, 2016.



(1)	(2)	(3)	(4)	(5)	(6)
9810.0000	Services provided or rendered for personal care by beauty parlours, beauty clinics, slimming clinics or centres and others	15%	10%	Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dated 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/7/2020 dated 6 <sup>th</sup> February, 2020
			5%	(i) The registered person electronically submits his election or option in Form "B" in terms of rule 42C of the Sindh Sales Tax on Services Rules, 2011; (ii) The registered person installs POS machine for electronic issuance of invoices or receipts and gets all such machines linked up with SRB web portal <i>e.srb.gos.pk</i> to the satisfaction of SRB; (iii) The registered person issues his tax invoice/bills of charges or receipts electronically and no tax invoice/bill of charges or receipt is issued otherwise except through the POS of the registered person; and (iv) Input tax credit/ adjustment shall not be admissible.	
			Exempt	(i) Persons providing the services of hair cutting, hair dressing and hair dyeing and shaving provided that they do not provide any other beauty treatment, beauty care, beauty parlour or beauty clinic service; and (ii) Services provided or rendered by beauty parlours/clinics and slimming clinics whose turnover does not exceed 2.5 million rupees in a financial year:  Provided that the exemption shall not apply in case of the beauty parlours/clinics and slimming clinics:- (a) which are located within the building, premises or precincts of a hotel, motel, guest house or club whose services are liable to tax; (b) which are franchisers or franchisees; (c) which have any branch or have more than one outlet in Sindh; and (d) whose total utility (electricity, gas & telephone) bill exceeds Rs. 25,000/- in any month during a financial year	Notification No. SRB-3-4/7/2013 dt. 18 <sup>th</sup> June, 2013 as amended by notifications No. SRB-3-4/11/2014 dt. 1 <sup>st</sup> July, 2014, No. SRB-3-4/2/2015 dt. 1 <sup>st</sup> July, 2015, No. SRB-3-4/10/2016 dt. 28 <sup>th</sup> June, 2016 and No. SRB-3-4/12/2019 dt. 27 <sup>th</sup> June, 2019.
9811.0000	Services provided or rendered by laundries and dry cleaners	15%	15%	-	-
			5%	(i) Services provided or rendered by stand-alone laundries and dry cleaners:- (a) which does not provide any taxable service other than the services described against tariff heading No. 9811.0000; and (b) which or any outlet/branch of which is not located within the building, premises or precincts of a hotel, motel, guest house or club whose services are liable to tax;  (ii) Input tax credit/ adjustment shall not be admissible	Notification No. SRB-3-4/8/2013, dt. 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/11/2019 dated 27 <sup>th</sup> June, 2019

(1)	(2)	(3)	(4)	(5)	(6)
			Exempt	Services provided or rendered by laundries and dry cleaners which do not fall under any of these categories: --  (i) laundries and dry cleaners located within the building, premises and precincts of a hotel, motel, guest house or club whose services are liable to tax;  (ii) laundries and dry cleaners which are franchisers or franchisees;  (iii) laundries and dry cleaners having any branch or more than one outlet in Sindh;  (iv) laundries and dry cleaners whose turnover exceed 2.5 million rupees in a financial year; and  (v) laundries and dry cleaners whose total utility (electric, gas and telephone) bill exceed Rs. 25,000/- in any month during a financial year	Notification No. SRB-3-4/7/2013 dt. 18 <sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/11/2014 dt. 1 <sup>st</sup> July, 2014, No. SRB-3-4/2/2015 dt. 1 <sup>st</sup> July, 2015, SRB-3-4/10/2016 dt. 27 <sup>th</sup> June, 2016 and SRB-3-4/12/2019 dt. 27 <sup>th</sup> June, 2019.
<b>98.13</b>	<b>Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services</b>	15%	15%	-	-
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including re-insurer and the services provided or rendered by insurance companies in relation to guarantees, including an insurance guarantee	15%	15%	-	-
9813.1100	Goods insurance	15%	15%	-	-
9813.1200	Fire insurance	15%	15%	-	-
9813.1300	Theft insurance	15%	15%	-	-
9813.1400	Marine insurance	15%	15%	-	-
			Exempt	Marine insurance for export.	Notification No. SRB-3-4/7/2013 dt. 18 <sup>th</sup> June, 2013.
9813.1500	Life insurance	15%	15%	-	-
			3%	(i) Life insurance other than group life insurance; and  (ii) Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dt. 1 <sup>st</sup> July, 2013 as amended by notifications No. SRB-3-4/17/2016 dt. 20 <sup>th</sup> September, 2016 and No. SRB-3-4/11/2019 dt. 27 <sup>th</sup> June, 2019.
			Exempt	Life insurance, other than group life insurance, of individuals for insurance policy coverage of up to five hundred thousand rupees.	Notification No. SRB-3-4/7/2013 dt. 18 <sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/11/2014 dt. 1 <sup>st</sup> July, 2014.

(1)	(2)	(3)	(4)	(5)	(6)
9813.1600	Other insurance including Re-insurance	15%	15%	-	-
			Exempt	Crop Insurance	Notification No.SRB-3-4/7/2013 dt. 18 <sup>th</sup> June, 2013.
			Exempt	Health insurance services, other than group health insurance services, provided or rendered to individuals covered within the meaning of clause (a) of sub-section (63)of section 2 of the Act	Notification No.SRB-3-4/7/2013 dt. 18 <sup>th</sup> June, 2013 as amended by notifications No. SRB-3-4/11/2014 dt. 1 <sup>st</sup> July, 2014 and No. SRB-3-4/3/2017 dt. 12 <sup>th</sup> January, 2017.
9813.1700	Services provided or rendered in relation to guarantees, including an insurance guarantee.	15%	15%	-	-
9813.3000	Services provided or rendered in respect of leasing	15%	15%	-	-
9813.3010	Financial leasing	15%	15%	-	-
9813.3020	Commodity or equipment leasing	15%	15%	-	-
9813.3030	Hire purchase leasing	15%	15%	-	-
9813.3900	Services provided or rendered in respect of modaraba and musharika financing	15%	15%	-	-
9813.4000	<b>Services provided or rendered by banking companies in relation to:</b>	15%	15%	-	-
9813.4100	Guarantee including bank guarantee	15%	15%	-	-
9813.4200	Brokerage	15%	15%	-	-
9813.4300	Letter of credit	15%	15%	-	-
9813.4400	Issuance of cheque books, pay order and demand draft	15%	15%	-	-
9813.4500	Bill of exchange	15%	15%	-	-
9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer	15%	15%	-	-
9813.4700	Commission, including bill discounting commission	15%	15%	-	-
9813.4800	Safe deposit lockers and safe vaults	15%	15%	-	-
9813.4900	Other services, not elsewhere specified	15%	15%	-	-
9813.5000	Issuance, processing and operation of credit and debit cards	15%	15%	-	-
9813.6000	Commission and brokerage of foreign exchange dealings	15%	15%	-	-
9813.7000	Automated Teller Machine operations, maintenance and management	15%	15%	-	-
9813.8000	Service provided as banker to an issue	15%	15%	-	-
9813.8100	Others, including the services provided or rendered by non-banking, finance companies, modaraba and musharika companies and other financial institutions	15%	15%	-	-
9813.9000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer	15%	15%	-	-
			3%	(i) Services provided or rendered by a foreign exchange dealer or exchange company or money changer in consideration of "spread" charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies; and (ii) Input tax credit/ adjustment shall not be admissible	Notification No.SRB-3-4/8/2013 dt. 1 <sup>st</sup> July, 2013 as amended by notifications No. SRB-3-4/15/2014 dt. 19 <sup>th</sup> September, 2014 and No. SRB-3-4/24/2024 dt. 29 <sup>th</sup> June, 2024.

(1)	(2)	(3)	(4)	(5)	(6)
9814.1000	Architects or town planners	15%	15%	-	-
9814.2000	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects) and similar other works	15%	15%	-	-
			Exempt	Subject to the condition that the annual turnover of the person providing or rendering the contractor service does not exceed 4 million rupees in a financial year.	Notification No. SRB-3-4/7/2013 dt. 18 <sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/10/2016 dt. 28 <sup>th</sup> June, 2016.
9814.3000	<b>Property developers or promoters.</b>  a) development of purchased or leased land for conversion into residential or commercial plots.  b) construction of residential or commercial units	15%	(a) 100 rupees per square yard of land; and  (b) 50 rupees per square foot of constructed covered area	Input tax credit/adjustment shall not be admissible	Notification No. SRB-3-4/8/2013, dt. 1 <sup>st</sup> July, 2013.
9814.9000	Interior decorators	15%	15%	-	-
<b>98.15</b>	<b>Services provided or rendered by professionals and consultants, etc.,</b>				
9815.1000	Medical practitioners and consultants	15%	3%	(i) Reduced rate specified under column (4) shall be applicable on medical practitioners and consultants' services other than the services of cosmetic and plastic surgery classified under tariff heading 9842.0000.  (ii) Input tax credit/adjustment shall not be admissible	Notification No. SRB-3-4/8/2013 dt. 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/24/2024 dt. 29 <sup>th</sup> June, 2024.
			Exempt	The services, other than the services of cosmetic and plastic surgery of tariff heading 9842.0000, as are provided or rendered by medical practitioners and consultants against consultation/visit fee or charges not exceeding Rs. 3,000 per consultation/visit.	Notification No. SRB-3-4/7/2013 dt. 18 <sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/23/2024 dt. 29 <sup>th</sup> June, 2024.
9815.2000	Legal practitioners and consultants	15%	8%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dt. 1 <sup>st</sup> July, 2013 as amended by notifications No. SRB-3-4/10/2014 dt. 1 <sup>st</sup> July, 2014, No. notification No. SRB-3-4/3/2015 dt. 1 <sup>st</sup> July, 2015 and No. SRB-3-4/9/2016 dt. 28 <sup>th</sup> June, 2016.
9815.3000	Accountants and auditors	15%	8%	(i) The reduced rate specified in column (4) shall apply only in relation to accounting and auditing services provided or rendered by accountants and auditors.  (ii) Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dt. 1 <sup>st</sup> July, 2013 as amended by notifications No. SRB-3-4/10/2014 dt. 1 <sup>st</sup> July, 2014, No. notification No. SRB-3-4/3/2015 dt. 1 <sup>st</sup> July, 2015, No. SRB-3-4/9/2016 dt. 28 <sup>th</sup> June, 2016. and No. SRB-3-4/11/2019 dt. 27 <sup>th</sup> June, 2019.

(1)	(2)	(3)	(4)	(5)	(6)
			Exempt	Accountants and auditors' services exported and delivered by registered persons outside Pakistan subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.	Notification No.SRB-3-4/ 7/2013 dt. 18 <sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/4/2014 dt. 20 <sup>th</sup> March, 2014.
9815.4000	Management consultants	15%	15%	-	-
9815.5000	Technical, scientific and engineering consultants	15%	15%	-	-
9815.6000	Software or IT based system development consultants	15%	15%	-	-
			3%	(i) The registered person electronically submits his election/option in Form "S" in terms of rule 42I of the Sindh Sales Tax on Services Rules, 2011; and (ii) Input tax credit/adjustment shall not be admissible.	Notification No.SRB-3-4/8/2013 dt. 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/20/2022 dated 28 <sup>th</sup> June, 2022
			Exempt	Software or IT-based system development consultants' services exported, by registered persons, outside Pakistan subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.	Notification No.SRB-3-4/7/2013 dt. 18 <sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/14/2013 dt. 2 <sup>nd</sup> August, 2013.
9815.9000	Other consultants including tax consultants, human resources and personnel development consultants	15%	15%	-	-
			8%	(i) Tax consultants. (ii) Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dt.1st July, 2013 as amended by notifications No. SRB-3-4/10/2014 dt. 1st July, 2014, No. notification No. SRB-3-4/3/2015 dt. 1st July, 2015 and No. SRB-3-4/9/2016 dt. 28 <sup>th</sup> June, 2016.
9817.9000	Services provided or rendered by laboratories other than the services relating to pathological, radiological or diagnostic test of patients	15%	15%	-	-
<b>98.18</b>	<b>Services provided or rendered by specialized agencies.</b>				
9818.1000	Security agency	15%	10%	Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dt 1 <sup>st</sup> July, 2013.
9818.2000	Credit rating agency	15%	15%	-	-
9818.3000	Market research agency	15%	15%	-	-
<b>98.19</b>	<b>Services provided or rendered by specified persons or business</b>				
9819.1000	Stockbrokers, future brokers and commodity brokers	15%	15%	-	-
9819.1100	Underwriter	15%	15%	-	-
9819.1200	Indenters	15%	15%	-	-
			3%	(i) Services provided or rendered by an indenter from a place of business in Sindh for which the registered person receives the value of the services from a place outside Pakistan in foreign exchange through banking channels in the business bank account of the registered person in the manner prescribed by the State Bank of Pakistan; and (ii) Input tax credit/adjustment shall not be admissible.	Notification No.SRB-3-4/8/2013 dt. 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/11/2017 dated 5 <sup>th</sup> June, 2017

(1)	(2)	(3)	(4)	(5)	(6)
9819.1300	Commission agents	15%	15%	-	-
9819.1400	Packers and movers	15%	15%	-	-
9819.2000	Money exchanger	15%	15%	-	-
			3%	(i) Services provided or rendered by money exchanger in consideration of "spread" charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies. (ii) Input tax credit/ adjustment shall not be admissible.	Notification No.SRB-3-4/8/2013 dt. 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/24/2024 dt. 29 <sup>th</sup> June, 2024.
9819.3000	Rent a car and automobile rental Service	15%	10%	Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dt. 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/10/2014 dt. 1 <sup>st</sup> July, 2014
9819.5000	Surveyors	15%	15%	-	-
9819.7000	Outdoor photographers and Videographers	15%	15%	-	-
9819.9000	Cable TV Operators	15%	10%	Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dt. 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/10/2014 dt. 1 <sup>st</sup> July, 2014 and notification No. SRB-3-4/24/2024 dated 29 <sup>th</sup> June, 2024.
			2%	(i) The reduced rate of 2% as specified in column (4) shall apply on the services of "Stand-alone Cable TV Operators" as in the "Explanation" specified in notification No. SRB-3-4/24/2024 dt. 29 <sup>th</sup> June, 2024. (ii) Input tax credit/adjustment shall not be admissible.	
9819.9100	Auctioneers	15%	10%	Input tax credit/adjustment shall not be admissible.	Notification No.SRB-3-4/8/ 2013 dt. 1 <sup>st</sup> July,2013 as amended by notification No. SRB-3-4/3/2015 dt. 1 <sup>st</sup> July, 2015
9819.9200	Public relations services	15%	15%	-	-
9819.9300	Management consultants	15%	15%	-	-
9819.9400	Technical testing and analysis service	15%	15%	-	-
9819.9500	Services provided or rendered by a registrar to an issue	15%	15%	-	-
9819.9090	Services provided or rendered by port operators, airport operators, airport ground service providers and terminal operators	15%	15%	-	-
<b>98.20</b>	<b>Service provided or rendered by specialized workshops or undertakings</b>				
9820.1000	Auto-workshops, including authorized service stations	15%	15%	-	-
			Exempt	Services provided by an auto-workshop, other than an authorized service station, whose turnover does not exceed 4 million rupees in a financial year.	Notification No.SRB-3-4/7/2013 dt. 18 <sup>th</sup> June,2013 as amended by notification No. SRB-3-4-/10/2016 dt. 28 <sup>th</sup> June, 2016
9820.2000	Workshops for industrial machinery, constructions and earth-moving machinery or other special purpose machinery, etc.	15%	15%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
9820.3000	Workshop for electric or electronic equipment or appliances, <i>etc.</i> , including computer hardware.	15%	15%	-	-
			Exempt	Services provided or rendered by workshop for electric or electronic equipment or appliances, <i>etc.</i> , including computer hardware whose turnover does not exceed 4 million rupees in a financial year:  Provided that the exemption shall not apply in case where the services are provided or rendered against contract or agreement with the service recipient or against warranty issued by the manufacturer or supplier of such equipment or appliances or hardware.	Notification No. SRB-3-4/7/2013 dt. 18 <sup>th</sup> June, 2013 as amended by notifications No.SRB-3-4/11/2014 dt. 1 <sup>st</sup> July, 2014 and No. SRB-3-4/10/2016 dt. 28 <sup>th</sup> June, 2016.
9820.4000	Car or automobile washing or similar service stations	15%	15%	-	-
			Exempt	Service provided or rendered by car or automobile washing or similar service stations, whose turnover does not exceed 4 million rupees in a financial year.	Notification No. SRB-3-4/7/2013 dt. 18 <sup>th</sup> June, 2013 as amended by notifications No.SRB-3-4/11/2014 dt. 1 <sup>st</sup> July, 2014 and No. SRB-3-4/10/2016 dt. 28 <sup>th</sup> June, 2016.
<b>98.21</b>	<b>Services provided or rendered in specified fields</b>				
9821.1000	Health care center, gyms or physical fitness center, <i>etc.</i>	15%	5%	(i) The registered person electronically submits his election or option in Form "G" in terms of rule 42CC of the Sindh Sales Tax on Services Rules, 2011; (ii) The registered person installs POS machine for electronic issuance of the invoices or receipts and gets all such machines linked up with SRB web portal <i>e.srb.gos.pk</i> to the satisfaction of SRB; (iii) The registered person issues his tax invoices/bill of charges or receipts electronically and no tax invoice or/bill of charges or receipt is issued otherwise except through the POS of the registered person; and (iv) Input tax credit/adjustment shall not be admissible.	Notification No.SRB-3-4/8/ 2013 dt. 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/7/2022 dt. 6 <sup>th</sup> February, 2020
9821.2000	Sports and games center	15%	10%	Input tax credit/adjustment shall not be admissible.	Notification No.SRB-3-4/8 /2013 dt. 1 <sup>st</sup> July, 2013 as amended by notifications No. SRB-3-4/21/2019 and notification and No. SRB-3-4/24/2024 dated 29 <sup>th</sup> June, 2024.

(1)	(2)	(3)	(4)	(5)	(6)
9821.4000	Body massage centers	15%	10%	Input tax credit /adjustment shall not be admissible.	Notification No.SRB-3-4/8 /2013 dated 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/7/2020 dated 6 <sup>th</sup> February, 2020
			5%	(i) The registered person electronically submits his election in Form “B” in terms of rule 42C of the Sindh Sales Tax on Services Rules, 2011. (ii) The registered person installs POS machine for electronic issuance of invoices or receipts and get all such machines linked up with SRB web portal <i>e.srb.gos.pk</i> to the satisfaction of SRB. (iii) The registered person issues his tax invoices/bills of charges or receipts electronically and no tax invoice/bill of charges or receipt is issued otherwise except through the POS of the registered person; and (iv) Input tax credit /adjustment shall not be admissible.	
9821.5000	Pedicure center	15%	10%	Input tax credit/adjustment shall not be admissible.	Notification No.SRB-3-4/8/ 2013 dated 1 <sup>st</sup> July, 2013
			5%	(i) The registered person electronically submits his election in form “B” in terms of rule 42C of the Sindh Sales Tax on Services Rules, 2011; (ii) The registered person installs POS machine for electronic issuance of invoices or receipts and get all such machines linked up with SRB web portal <i>e.srb.gos.pk</i> to the satisfaction of SRB; (iii) The registered person issues his tax invoices/bills of charges or receipts electronically and no tax invoice/bill of charges or receipt is issued otherwise except through the POS of the registered person; and (iv) Input tax credit /adjustment shall not be admissible.	Notification No.SRB-3-4/8/2013 dated 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/7/2020 dt. 6 <sup>th</sup> February, 2020
<b>98.22</b>	<b>Services provided or rendered for specified purposes</b>				
9822.1000	Fumigation services	15%	10%	Input tax credit/ adjustment shall not be admissible	Notification No.SRB-3-4/8/ 2013, dt 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/10/2014 dt. 1 <sup>st</sup> July, 2014
			Exempt	(i) Public health fumigation services provided or rendered by the Federal, Provincial or Local Government and Cantonment Boards; and (ii) Agricultural fumigation services	Notification No.SRB-3-4/7/2013, dated 18 <sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/11/2014 dt. 1 <sup>st</sup> July, 2014.
9822.2000	Maintenance or cleaning services	15%	10%	Input tax credit/ adjustment shall not be admissible.	Notification No.SRB-3-4/8/ 2013, dated 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/10/2014 dt. 1 <sup>st</sup> July, 2014
9822.3000	Janitorial services	15%	10%	Input tax credit/ adjustment shall not be admissible.	Notification No.SRB-3-4/8/ 2013, dated 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/10/2014 dt. 1 <sup>st</sup> July, 2014



(1)	(2)	(3)	(4)	(5)	(6)
9822.4000	Dredging or desilting services	15%	10%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dt. 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/3/2015 dt. 1 <sup>st</sup> July, 2015
9823.0000	Franchise services	15%	15%	The persons receiving or procuring (from a non-resident services provider based in a country outside Pakistan) and/or the persons providing or rendering the franchise services who elect or opt (Form F) the statutory rate of tax at 15% under the Special Procedure prescribed under Rule 36 of the Sindh Sales Tax on Services Rules, 2011.	Notification No. SRB-3-4/8/2013 dt. 1 <sup>st</sup> July, 2013 read with Notifications No. SRB-3-4/3/2015 dt. 1 <sup>st</sup> July, 2015, No. SRB-3-4/9/2016 dt. 1 <sup>st</sup> July, 2016, No. SRB-3-4/17/2017 dt. 6 <sup>th</sup> July, 2017, No. SRB-3-4/9/2018 dated 16 <sup>th</sup> May, 2018 and No. SRB-3-4/24/2024 dt. 29 <sup>th</sup> June, 2024
			10%	Input tax credit/adjustment shall not be admissible.	
9824.0000	Construction services	15%	15%	The registered person electronically submits his election or option in Form "C" by the prescribed due date to opt for the standard rate of 15% under the Special Procedure prescribed under Rule 42B of the Sindh Sales Tax on Services Rules, 2011.	Notification No. SRB-3-4/8/2013 dt. 1 <sup>st</sup> July, 2013 as amended by Notifications No. SRB-3-4/10/2014 dt. 1 <sup>st</sup> July, 2014, No. SRB-3-4/3/2015 dt. 1 <sup>st</sup> July, 2015, No. SRB-3-4/9/2016 dt. 28 <sup>th</sup> June, 2016 and No. SRB-3-4/11/2019 dt. 27 <sup>th</sup> June, 2019 and No. SRB-3-4/24/2024 dated 29 <sup>th</sup> June, 2024.
			8%	Input tax credit/ adjustment shall not be available.	
			5%	(i) Construction services in relation to Government Civil Works for which the expenditure is paid out of the expenditure budget of the Federal Government or the Provincial Government or the Local Government or the Cantonment Board  (ii) Input tax credit/ adjustment shall not be available.	
			Exempt	Construction services related to:  (i) Construction work undertaken by a person whose annual turnover does not exceed 4 million rupees in a financial year; (ii) Construction and development of EPZ, SEZ and diplomatic and counselor buildings; (iii) Construction of an independent private residential house, other than a residential unit covered by tariff headings 9807.0000 or 9814.3000, having total covered area not exceeding 10,000 square feet; and (iv) Construction relating to such of the low cost affordable public housing projects as are sponsored and funded by the Federal Government or by Government of Sindh subject to the condition that the houses are built or constructed on plot of up to 125 square yards or the covered area of the apartment and flats, so built or constructed under the project, does not exceed 900 square feet.	Notification No. SRB-3-4/7/2013 dated 18 <sup>th</sup> June, 2013 as amended by notifications No. SRB-3-4/11/2014 dt. 1 <sup>st</sup> July, 2014, No. SRB-3-4/10/2016 dt. 28 <sup>th</sup> June, 2016, No. SRB-3-4/12/2019 dt. 27 <sup>th</sup> June, 2019 and No. SRB-3-4/04/2020 dt. 21 <sup>st</sup> January, 2020.

(1)	(2)	(3)	(4)	(5)	(6)
9825.0000	Management services including fund and assets management services	15%	15%	-	-
9826.0000	Airport services	15%	15%	-	-
9827.1000	Event management services including the services by event photographers, event videographers and persons providing services related to such event management	15%	15%	-	-
9827.2000	Exhibition services	15%	15%	-	-
9828.0000	Public bonded warehouses	15%	15%	-	-
9829.0000	Labour and manpower supply Services	15%	15%	-	-
9830.0000	Services provided in the matter of manufacturing or processing for others on toll basis	15%	15%	-	-
			3%	(i) Services provided in the matter of manufacturing or processing of textile and leather goods for others on toll basis; and (ii) Input tax credit adjustment shall not be admissible.	Notification No.SRB-3-4/8/2013, dated 1st July, 2013 as amended by notification No. SRB-3-4/11/2019 dt. 27 <sup>th</sup> June, 2019
			Exempt	Services provided in the matter of such manufacturing or processing for others on toll basis as are levied to Federal sales tax under the Sales Tax Act, 1990.	Notification No.SRB-3-4/7/2013, dated 18 <sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/21/2022 dt. 28 <sup>th</sup> June, 2022
9831.0000	Race Club (a) Services of entry/admission (b) Others	a) Rs. 200 per entry ticket or entry pass of the person visiting the race event. b) 15%	(a) Input tax credit/ adjustment shall not be admissible.	-	-
9832.0000	Services provided or rendered by programme producers and production houses	15%	8%	Input tax credit/ adjustment shall not be admissible.	Notification No.SRB-3-4/8/ 2013, dt. 1st July, 2013 as amended by notifications No. SRB-3-4/10/2014 dt. 1 <sup>st</sup> July, 2014, No. SRB-3-4/3/2015 dt. 1 <sup>st</sup> July, 2015 and No. SRB-3-4/9/2016 dt. 28 <sup>th</sup> June, 2016
9833.0000	Services provided or rendered by corporate law consultants	15%	8%	Input tax credit/ adjustment shall not be admissible.	Notification No.SRB-3-4/8/ 2013, dt. 1st July, 2013 as amended by notifications No. SRB-3-4/10/2014 dt. 1 <sup>st</sup> July, 2014, No. SRB-3-4/3/2015 dt. 1 <sup>st</sup> July, 2015 and No. SRB-3-4/9/2016 dt. 28 <sup>th</sup> June, 2016
9834.0000	Services provided or rendered by fashion designers	15%	5%	Input tax credit/ adjustment shall not be admissible.	Notification No.SRB-3-4/8/ 2013, dt. 1st July, 2013 as amended by notifications No. SRB-3-4/10/2014 dt. 1 <sup>st</sup> July, 2014, No. SRB-3-4/3/2015 dt. 1 <sup>st</sup> July, 2015, No. SRB-3-4/9/2016 dt. 28 <sup>th</sup> June, 2016 and No. SRB-3-4/11/2019 dt. 27 <sup>th</sup> June, 2019.

(1)	(2)	(3)	(4)	(5)	(6)
9835.0000	Services provided or rendered by call centres	15%	15%	-	-
			3%	(i) The registered person electronically submits his election or option in Form "L" in terms of the rule 42J of the Sindh Sales Tax on Services Rules, 2011; and (ii) Input tax credit/adjustment shall not be admissible.	Notification No.SRB-3-4/8/ 2013, dated 1st July,2013 as amended by notification No. SRB-3-4/20/2022 dt. 28.06.2022.
			Exempt	Call center services exported and delivered by registered persons to persons outside Pakistan subject to the condition that the value of the export of the service is received in foreign exchange through banking channels in the business bank accounts of registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.	Notification No. SRB-3-4/7/2013, dated 18th June, 2013 as amended by notification No. SRB-3-4/13/2021 dt. 30 <sup>th</sup> June, 2021.
9836.0000	Services provided or rendered by persons engaged in transportation or carriage of goods by road or through pipeline or conduit	15%	15%	<ul style="list-style-type: none"> <li>The registered person electronically submits his election or option in Form "I" by the prescribed due date to opt for the standard rate of 15% under the Special Procedure prescribed under Rule 42G of the Sindh Sales Tax on Services Rules, 2011.</li> <li>Services provided by persons engaged in Transportation of Petroleum Oils in terms of the Sindh Sales Tax Special Procedure (Transportation or carriage of Petroleum Oils through Oil Tankers) Rules, 2018 and submit the Form appended to the said Rules, 2018</li> </ul>	Notification No.SRB-3-4/8/ 2013, dated 1st July, 2013 as amended by notifications No. SRB-3-4/3/2015 dt. 1 <sup>st</sup> July, 2015, No. SRB-3-4/9/2016 dt. 28.06.2016, No. SRB-3-4/11/2019 dt. 27 <sup>th</sup> June, 2019, and notification No. SRB-3-4/24/2024 dated 29 <sup>th</sup> June, 2024. &
			8%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/1/2018 dated 2nd February, 2018 as amended by
			3%	(i) Services provided or rendered by persons engaged in transportation or carriage of goods by road or through truck <i>addas</i> or through bus/wagon stands excluding road transportation or carriage of:- <ul style="list-style-type: none"> <li>(a) petroleum oils through oil tankers;</li> <li>(b) automotive vehicles, classified under tariff headings of Chapter 87 of the First Schedule to the Customs Act, 1969 as are transported or carried through specialized vehicle carriers; and</li> <li>(c) goods and cargo through vehicles operated by Fleet Logistic Companies having not less than 25 vehicles in its Fleet; and</li> </ul> (ii) Input tax credit/adjustment shall not be admissible.	notification No. SRB-3-4/32/2020 dt. 28 <sup>th</sup> October, 2020 and No. SRB-3-4/26/2024 dt. 29 <sup>th</sup> June, 2024.
9837.0000	Ready mix concrete services	15%	15%	The registered person electronically submits his election or option in form "R" by the prescribed due date to opt for the standard rate of 15% under the Special Procedure prescribed under Rule 42BB of the Sindh Sales Tax on Services Rules, 2011.	Notification No.SRB-3-4/8/2013, dated 1st July,2013 as amended by Notification No. SRB-3-4/3/2015 dt. 1st July, 2015, No. SRB-3-4-/9/2016 dt. 28 <sup>th</sup> June, 2016 and No. SRB-3-4/24/2024 dated 29 <sup>th</sup> June, 2024.
			8%	Input tax credit/adjustment shall not be admissible.	

(1)	(2)	(3)	(4)	(5)	(6)
9838.0000	Intellectual Property Services	15%	15%	The registered person electronically submits his election or option in Form "F" by the prescribed due date to opt for the standard rate of 15%.	Notification No. SRB-3-4/8/2013 dt. 1 <sup>st</sup> July, 2013 read with Notifications No. SRB-3-4/3/2015 dt. 1 <sup>st</sup> July, 2015, No. SRB-3-4/9/2016 dt. 1 <sup>st</sup> July, 2016, No. SRB-3-4/17/2017 dt. 6 <sup>th</sup> July, 2017, No. SRB-3 4/9/2018 dated 16 <sup>th</sup> May, 2018 and No. SRB-3-4/24/2024 dt. 29 <sup>th</sup> June, 2024
			10%	Input tax credit/adjustment shall not be admissible.	
9839.0000	Erection, commissioning and installation services	15%	15%	-	-
9840.0000	Technical inspection and certification services, including quality control certification services and ISO Certifications	15%	15%	-	-
9841.0000	Valuation services, including competency and eligibility testing services	15%	15%	-	-
9842.0000	Cosmetic and plastic surgery and Transplantations	15%	15%	-	Notification No. SRB-3-4/7/2013, dated 18 <sup>th</sup> June, 2013
			Exempt	Cosmetic and plastic surgery (other than an aesthetic cosmetic or plastic surgery undertaken to preserve, protect or enhance physical appearance or beauty) undertaken to restore or reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, degenerative diseases, injury or trauma of individual persons including acid or burn victims.	
9843.0000	Visa processing, including advisory or consultancy services for migration or visa application filing services	15%	15%	-	-
9844.0000	Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other persons	15%	15%	-	-
9845.0000	Supply chain management or distribution (including delivery) services	15%	15%	-	Notification No. SRB-3-4/8/2013 dated 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/24/2024 dated 29 <sup>th</sup> June, 2024
			5%	(i) In case where the distribution services are provided or rendered by a registered person in relation to the drugs registered under the Drugs Act, 1976 (Act No. XXXI of 1976); and (ii) Input tax credit/adjustment shall not be admissible.	
9846.0000	Services provided or rendered by cab aggregator and the services provided or rendered by the owners or drivers of the vehicles using the cab aggregator services	15%	5%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dated, 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/21/2019 dt. 1 <sup>st</sup> July, 2019
9847.0000	Warehouse or depots for storage or cold storages	15%	15%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
9848.0000	Training services	15%	5%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dated, 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/21/2019 dt. 1 <sup>st</sup> July, 2019
9849.0000	Actuarial Service	15%	15%	-	-
9850.0000	Services of mining of minerals and allied and ancillary services in relation thereto	15%	15%	-	-
9851.0000	Site preparation and clearance, excavation and earth moving and demolition services	15%	15%	-	-
9852.0000	Waste collection, transportation, processing and management services	15%	15%	-	-
9853.0000	Vehicle towing, vehicle parking and valet services	15%	5%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dated, 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/21/2019 dt. 1 <sup>st</sup> July, 2019 and notification No. SRB-3-4/24/2024 dated 29 <sup>th</sup> June, 2024
9854.0000	Electric power transmission services	15%	15%	-	-
9855.0000	Insurance agents	15%	5%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dated, 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/21/2019 dt. 1 <sup>st</sup> July, 2019
9856.0000	Services provided or rendered by truck aggregators and the services provided or rendered by the owners or drivers of trucks or other cargo transportation vehicles using the services of a truck aggregator	15%	15%	-	-
9857.0000	Education services	15%	3%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dated, 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/24/2024 dated 29 <sup>th</sup> June, 2024
			Exempt	Education services provided or rendered by an educational institution where the amount of fee/charges for such services does not exceed Rs. 500,000 per annum per student.	Notification No. SRB-3-4/7/2013, dated 18 <sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/23/2024 dated 29 <sup>th</sup> June, 2024.
9858.0000	Services provided or rendered by hospitals and clinics	15%	3%	(i) Services of provision of rooms/beds by hospitals and clinics for its indoor patients or day-care patients where the per day charges (including allied fixed charges, if any) for such rooms/beds exceed Rs. 25,000 per room/bed; and  (ii) Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013, dated, 1 <sup>st</sup> July, 2013 as amended by notification No. SRB-3-4/24/2024 dated 29 <sup>th</sup> June, 2024
			Exempt	Services provided or rendered by hospitals and clinics other than the services of provision of rooms/beds by hospitals and clinics for its indoor patients or day-care patients where the per day charges (including allied fixed charges, if any) for such rooms/beds exceed Rs. 25,000 per room/bed.	Notification No. SRB-3-4/7/2013, dated 18 <sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/23/2024 dated 29 <sup>th</sup> June, 2024.

**NOTE: FOR SPECIAL PROCEDURE RULES, PLEASE SEE THE RELEVANT NOTIFICATIONS (AS AMENDED UPTO DATE) INCLUDING:-**

<b>S. No</b>	<b>Notification No. and Date</b>	<b>Description of Special Procedure Rules</b>
1.	Notification No. SRB-3-4/14/2014, dated 1 <sup>st</sup> July, 2014.	Sindh Sales Tax Special Procedure (Withholding) Rules, 2014.
2.	Notification No. SRB-3-4/1/2018, dated 2 <sup>nd</sup> February, 2018	Sindh Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oil through Oil Tankers) Rules, 2018.
3.	Notification No. SRB-3-4/23/2019, dated 1 <sup>st</sup> July, 2019.	Sindh Sales Tax Special Procedure (Services provided or rendered by cab aggregator and the services provided or rendered by owners or drivers of the motor vehicle using the cab aggregator services) Rules, 2019.
4.	Notification No. SRB-3-4/46/2023 dated 27 <sup>th</sup> September, 2023	Sindh Sales Tax Special Procedure (Tax on Specified Services) Rules, 2023
5.	Notification No. SRB-3-4/03/2022 dated 21 <sup>st</sup> February, 2022	Sindh Sales Tax Special Procedure (Online Integration of Business) Rules, 2022:

**[E&OE]**

The above information in this Working Tariff, is only for guidance. For the purpose of any legal matter, kindly refer to the provisions of the Sindh Sales Tax on Services Act, 2011 and the Sindh Sales Tax on Services Rules, 2011 and also the other rules and notifications issued under the Act, 2011.